EXHIBIT B

Veeco TurboDisc Tentative Findings 10/31/2004

Overstatement of Talwan inventory returns Unsupportable balances in the manual inventory adjustment account

Unsupportable balances in the WIP variance account

Risks

Glove Box used as training tool Miscellaneous Taiwan Inventory Returns Employee Stock Purchase Plan

Return to Vendor

Underaccrual of Sanan Commission Underaccrual of stay bonuses Warranty Underaccrual Receipts Not Vouchered

Total	(1,548,265) (252,468)	(350,311) (223,845) (136,584)	(180,000) (150,000) (250,000)	(3,091,473)	0	(3,091,473)
Income Statement Effect 10/31/04	(461,488)			(461,488)	0	(461,488)
Statement Effect 9/30/04 E	(1,086,777)	(350,311) (223,845) (136,584)	(180,000) (150,000) (250,000)	(2,629,985)	0	(2,629,985)

Recoveries

Understatement of overhead application rate on WIP inventory Warranty part recoveries

Net Amount of Risk